Helen Davis Chaitman (4266)
BECKER & POLIAKOFF, LLP
45 Broadway
New York, New York 10006
(212) 599-3322
hchaitman@becker-poliakoff.com
Attorneys for Benjamin T. Heller and
The Benjamin T. Heller Irrevocable Turst

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

Adv. Pro. No. 09-01789 (BRL) SIPA Liquidation

CERTIFICATE OF SERVICE

I, Lourdes Blanco, hereby certify that on July 19, 2010 I caused a true and correct copy of the **Objection to Trustee's Determination of Claim** on behalf of Benjamin T. Heller and the Benjamin T. Heller Irrevocable Trust to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF, and served by electronic mail upon:

David J. Sheehan, Esq. Baker & Hostetler LLP 45 Rockefeller Plaza New York, NY 10111 dsheehan@bakerlaw.com

Dated: July 19, 2010

/s/ Lourdes Blanco